

Silvio Conte (Joe)
Director
Corporate Actions & Market Watch



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Received SEC

AUG 09 2012

Washington, DC 20549

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File No. 001-35227

August 9, 2012

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, MANCHESTER UNITED PLC, Class A ordinary shares, par value \$0.0005. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Amendment No. 1 to Form 8-A/A received on August 8, 2012. Tentative listing date – August 10, 2012.

Sincerely,